

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: P.L. Beronsky
DOCKET NO.: 06-27470.001-R-1
PARCEL NO.: 26-17-126-079

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are P.L. Beronsky, the appellant, and the Cook County Board of Review.

The subject property consists of a 4,960 square foot parcel of land containing a 53-year old, masonry, single-family dwelling. The improvement contains one bath, air conditioning and a full, unfinished basement. The appellant raised two arguments: first, that there was unequal treatment in the assessment process of the improvement; and second, that the fair market value of the subject is not accurately reflected in its assessed value as the bases for this appeal.

In support of the equity argument, the appellant submitted assessment data and descriptions of five properties suggested as comparable to the subject. A colored photograph of the subject property, black and white photographs the suggested comparables, and a letter from the appellant were also submitted. The data in its entirety reflects that the properties are located the same street as the subject with one property next door and are improved with a one-story, masonry, single-family dwelling with air conditioning. Data on the baths and basements were not

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 2,976
IMPR.: \$11,090
TOTAL: \$14,066

Subject only to the State multiplier as applicable.

PTAB/0746JBV

included. The properties are all 53-years old and range in size from 893 to 1,104 square feet of living area and in improvement assessments from \$10.72 to \$12.36 per square foot of living area.

The appellant's letter argues that the subject property is incorrectly listed as a one and one-half story dwelling. The appellant argues that the subject's attic is for storage only and, therefore, the square footage of the subject should be less. The evidence notes that the properties located on either side of the subject are classified as one story and appear identical to the subject. Based upon these analyzes, the appellant requested a reduction in the subject's improvement assessment.

In support of the market value argument, the appellant submitted a copy of the multiple listing service printout for comparable #5 showing that this property is being offered for sale at \$229,500.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$13,427, or \$9.16 per square feet of living area using 1,466 square feet of living area. The board also submitted a copy of the property characteristic printout for the subject. This printout indicates the subject's square feet of living area is 898. In addition, the board of review presented a grid listing the sale date and price of class 2-02 properties in the subject's neighborhood. In addition, the board submitted copies of its file from the board of review's level appeal. As a result of its analysis, the board requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter arguing that grid submitted by the board of review does not reflect the market value for the subject's 2006 assessment. In addition, the appellant argued that the subject was field inspected by an employee of the Cook County Assessor's Office and a Certificate of Error was issued for the appellant's square footage. In addition, the appellant submitted copies of Certificates of Error for 2003 through 2005, copies of a successful 1998 appeal, and a copy of the subject properties printout from the assessor's website.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Appellants who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment

jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. *Property Tax Appeal Board Rule 1910.65(b)*. Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has met this burden and that a reduction is warranted.

As to the subject's properties square feet of living area, the PTAB finds that the Cook County Assessor's Office has already corrected the subject's square footage to a correct square footage of 898 square feet of living area.

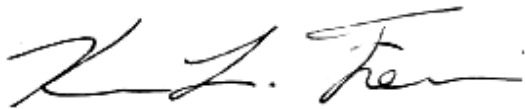
The appellant presented assessment data on a total of five equity comparables. The PTAB finds these comparables are similar to the subject. They contain a one or one and one-half story, masonry, single-family dwelling located on the subject's block with two located next to the subject. The improvements are 53-years old and range in size from 893 to 1,104 square feet of living area; and in improvement assessments from \$10.72 to \$12.36 per square foot of living area. In comparison, the subject's improvement assessment of \$14.95 per square foot of living area falls above the range established by these comparables. The board of review did not present any equity evidence.

As a result of this analysis, the PTAB further finds that the appellant has adequately demonstrated that the subject's improvement was inequitably assessed by clear and convincing evidence and that a reduction is warranted. Since the PTAB finds that a reduction is required for uniformity, the market value argument need not be addressed.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: August 14, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.